IN THE CLAIMS:

Please cancel claims 2, 5 and 8, without prejudice.

Please amend claims 1 and 11 and add new claims 34-36 as follows:

1. (Amended) A semiconductor device comprising:

a substrate having a semiconductor region,

a first insulating film formed on said semiconductor region and having a property of reflowing due to a heat treatment under predetermined conditions,

a second insulating film formed on said first insulating film and containing at least silicon nitride,

a third insulating film formed at a higher level than said first insulating film and having a property of reflowing due to a heat treatment under said predetermined conditions, and

a supporting film formed between said first and second insulating films for applying to said second insulating film a stress against deformation of said second insulating film caused by said heat treatment.

11. (Amended) A semiconductor device as set forth in Claim 4, wherein said storage node is a cylindrical storage node, and wherein said supporting film comprises a TEOS film and serves as an etching stopper film during the formation of the cylindrical storage node.

Please add new claims 34-36 as follows:

34. (New) A semiconductor device as set/forth in Claim 12,